



Rules and Ancillary Document Review Checklist
(This form must be filled out electronically.)

All responses should be in **bold** format.

Document Reviewed (include title): **WAC 458-30-250 Approval or denial and appeal;
WAC 458-30-320 Assessment & tax rolls;
WAC 458-30-345 Advisory Committee; and
WAC 458-30-580 Rate of inflation.**

Date last adopted: **11/4/95**

Reviewer: **Kim M. Qually**

Date review completed: **8/28/00**

Is this document being reviewed at this time because of a taxpayer or business association request?
(If "YES", provide the name of the taxpayer/business association and a brief explanation of the
issues raised in the request). **YES** ☐ **NO** ☒

Type an "x" in the column that most correctly answers the question, and provide clear, concise, and
complete explanations where needed.

1. Explain the goal(s) and purpose(s) of the document:

**The goal and purpose of WAC 458-30-250 is to describe the process a
granting authority follows when it considers an application for open space
classification or reclassification under chapter 84.34 RCW. The rule also
explains how an applicant can appeal a total or partial denial of their
application for classification or reclassification.**

**The goal and purpose of WAC 458-30-320 is to explain how land classified
under chapter 84.34 RCW is listed on assessment and tax rolls.**

**The goal and purpose of WAC 458-30-345 is to explain how the advisory
committee mandated by RCW 84.34.145 is formed, the type of advice this
committee is authorized to provide to the assessor, and the consequences of
failing to form such a committee.**

**The goal and purpose of WAC 458-30-580 is to describe the department's
obligation to annually publish a rate of inflation, which is used when
classified farm and agricultural or timber land is withdrawn or removed from
classification and there is a lien on the property as a result of special benefit
assessments. The rule explains how the rate of inflation is calculated and
how it is used.**

2. Need:

YES	NO	
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X		Is the document necessary to comply with the statutes that authorize it? (E.g., Is it necessary to comply with or clarify the application of the statutes that are being implemented? Does it provide detailed information not found in the statutes?)
	X	Is the document obsolete to a degree that the information it provides is of so little value that the document warrants repeal or revision?
	X	Have the laws changed so that the document should be revised or repealed? (If the response is "yes" that the document should be repealed, explain and identify the statutes the rule implemented, and skip to Section 10.)
X		Is the document necessary to protect or safeguard the health, welfare (budget levels necessary to provide services to the citizens of the state of Washington), or safety of Washington's citizens? (If the response is "no", the recommendation must be to repeal the document.)

Please explain.

RCW 84.34.035 sets out the application process to follow if an applicant wishes to have his or her land classified as farm and agricultural land. RCW 84.34.037 outlines the same process for open space classification. And the application procedure for obtaining the timber land classification is contained in RCW 84.34.041. An application may be approved or denied, in whole or in part. The applicant has the right to appeal any negative action, to whom this appeal is made depends upon the classification sought. An applicant seeking farm and agricultural classification may appeal to the county board of equalization. If open space or timber land classification is sought, the only avenue of appeal is to the superior court of the county in which the land is located. This information is explained in WAC 458-30-250 in detail.

RCW 84.34.035 and 84.34.050 require the assessor to annually make a notation on the assessment and tax rolls about land that is classified under chapter 84.34 RCW. This requirement is restated in WAC 458-30-320.

RCW 84.34.145 orders the legislative authority of each county to appoint a 5 member committee representing the active farming community within the county to work with the assessor's office in an advisory capacity regarding the assessment of land classified within the current use program. This requirement is explained in WAC 458-30-345.

Classified farm and agricultural and timber lands are exempt from special benefit assessments for domestic water service and other local utility districts under RCW 84.34.300 because these lands rarely benefit from the local improvements. Classified land is automatically waived from such assessments; however, when a local improvement district is created the land owner receives notice of this fact and is given the option to waive the exemption and hook-up to the service improvement. If the owner of classified land has taken advantage of the exemption, the special benefit assessment plus the rate of inflation will be collected when the land is withdrawn or removed from farm and agricultural or timber land classification. RCW 84.34.310(6) defines "rate of inflation" and includes the



mandate that DOR is to publish the rate annually. The consequences of withdrawing or removing land from classification is outlined in RCW 84.33.330 and 84.34.340. WAC 458-30-580 explains how DOR arrives at the rate of inflation for any given year and that an owner of classified land is liable for the assessment as well as interest or the rate of inflation when the land is removed from current use classification.

3. Related ancillary documents, court decisions, BTA decisions, and WTDs: Complete

Subsection (a) only if reviewing a rule. Subsection (b) should be completed only if the subject of the review is an ancillary document. Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs) and Audit Directives (ADs) are considered ancillary documents.

(a)

YES	NO	
	X	Are there any ancillary documents that should be incorporated into this rule? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any ancillary documents that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that provide information that should be incorporated into this rule?
	n/a	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the rule?

(b)

YES	NO	
		Should this ancillary document be incorporated into a rule?
		Are there any Board of Tax Appeal (BTA) decisions, court decisions, or Attorney Generals Opinions (AGOs) that affects the information now provided in this document?
		Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) that provide information that should be incorporated into the document?

If the answer is “yes” to any of the questions in (a) or (b) above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

There are no ancillary documents that should be incorporated into any of the four rules under review.

4. Clarity and Effectiveness:

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify



		the incorrect citation below and provide the correct citation.)
X		Is the document providing the result(s) that it was originally designed to achieve? (E.g., does it reduce the need for taxpayers to search multiple rules or statutes to determine their tax-reporting responsibilities, help ensure that the tax law and/or exemptions are consistently applied?)
	X	Do changes in industry practices warrant repealing or revising this document?
	X	Do any administrative changes within the Department warrant repealing or revising this document?

Please explain.

WACs 458-30-250, 458-30-320, 458-30-345, and 458-30-380 were amended in 1995. The rules were written in a clear and concise manner in the format now favored by DOR, which includes an introductory paragraph explaining the intended use of the rule. Because the rules were recently amended, their style and content were carefully reviewed in 1993-1994 and are written in a user-friendly manner.

The rules as written achieve their intent and purpose. DOR isn't aware of any problems created by these rules since their adoption in 1995.

5. Intent and Statutory Authority:

YES	NO	
X		Does the Department have sufficient authority to adopt this document? (Cite the statutory authority in the explanation below.)
X		Is the document consistent with the legislative intent of the statutes that authorize it? (I.e., is the information provided in the document consistent with the statute(s) that it was designed to implement ?) If "no", identify the specific statute and explain below. List all statutes being implemented in Section 9, below.)
	X	Is there a need to recommend legislative changes to the statutes being implemented by this document?

Please explain.

RCW 84.34.141 grants DOR the authority to adopt such rules and regulations as may be necessary or desirable to permit the effective administration of chapter 84.34 RCW relating to the Open Space Taxation (also known as "current use") Program.

And RCW 84.34.360 authorizes DOR to adopt such rules as it seems necessary to implement the provisions of RCW 84.34.300 through 380 regarding special benefit assessments on classified farm and agricultural and timber land.



6. Coordination: Agencies should consult with and coordinate with other governmental entities that have similar regulatory requirements when it is likely that coordination can reduce duplication and inconsistency.

YES	NO	
	X	Could consultation and coordination with other governmental entities and/or state agencies eliminate or reduce duplication and inconsistency?

Please explain.

The current use program is administered at the local level by assessors, county and city legislative authorities, and county planning commissions. Local government and other state agencies, as appropriate, are consulted during the rule-making process so the chance of adopting duplicative and/or inconsistent rules is minimal.

7. Cost: When responding, consider only the costs imposed by the document being reviewed and not by the statute.

YES	NO	
	X	Have the qualitative and quantitative benefits of the document been considered in relation to its costs? (Answer "yes" only if a Cost Benefit Analysis was completed when the rule was last adopted or revised.)

Please explain.

These are interpretive rules that impose no additional administrative burdens on taxpayers not already imposed by the statutes of chapter 84.34 RCW.

8. Fairness: When responding, consider only the impacts imposed by the document being reviewed and not by the statute.

YES	NO	
X		Does the document result in equitable treatment of those required to comply with it?
	X	Should it be modified to eliminate or minimize any disproportionate impacts on the regulated community?
	X	Should the document be strengthened to provide additional protection to correct any disproportionate impact on any particular segment of the regulated community?



Please explain.

The rules apply uniformly to all landowners participating in the current use program established by chapter 84.34 RCW. Since the rules were adopted in 1995, no problems related to them have been brought to DOR's attention.

9. LISTING OF DOCUMENTS REVIEWED: (Use "bullets" with any lists, and include documents discussed above. Citations to statutes, ancillary documents, and similar documents should include titles. Citations to Attorneys General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).)

Statute(s) Implemented:

RCW 84.34.035 – Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval;

RCW 84.34.050 – Notice of approval or disapproval – Procedure when approval granted;

RCW 84.34.037 - Applications for current use classification – To whom made – Factors - Review;

RCW 84.34.041 - Applications for current use classification – Approval or denial – Appeal – Duties of assessor upon approval;

RCW 84.34.145 – Advisory committee;

RCW 84.34.310 – Special benefit assessments for farm and agricultural land or

RCW 84.34.330 - Special benefit assessments for farm and agricultural land or timber land – Exemption from assessment – Procedures relating to exemption – Constructive notice of potential liability – Waiver of exemption;

RCW 84.34.340 - Special benefit assessments for farm and agricultural land or timber land – Withdrawal or removal from classification – Notice to local government – Statement to owner of amounts payable – Delinquency date – Enforcement procedures; and

RCW 84.34.360 - Special benefit assessments for farm and agricultural land or timber land – Rules to implement RCW 84.34.300 through 84.34.380

Ancillary Documents (i.e., ETAs, PTBs, and ADs): **None**

Court Decisions:

Barnier v. Kent, 44 Wn. App. 723 P.2d 1167 (1986) - notice of potential liability for special benefit assessments on classified farm and ag land



Board of Tax Appeals Decisions (BTAs):

Two cases regarding the composition of the farm and ag advisory committee & the information and assistance the committee provides the assessor's office:

Grant County Assessor v. Phyllis E. Brown, BTA Docket Nos. 51934, 51936, 51938, & 51940 and

Grant County Assessor v. Arlene J. Vedrich, BTA Docket Nos. 51935, 51937, & 51939

Administrative Decisions (e.g., WTDs): **None**

Attorney General's Opinions (AGOs): **None**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

None

10. Review Recommendation:

- ☐ Amend
- ☐ Repeal
- ☒ Leave as is
- ☐ Begin the rule-making process for possible revision. (Applies only when the Department has received a petition to revise a rule.)
- ☐ Incorporate ancillary document into a new or existing rule. (Subject of this review must be an ancillary document and not a rule.)

Explanation of recommendation: (If recommending an amendment of an existing rule, provide only a brief summary of the changes you've identified/recommended earlier in this review document.)

The contents of the four rules are current and there is no need for revision at this time.

WAC 458-30-345 could be strengthened by including some of the descriptive information contained in the 2 Grant County BTA cases about the composition and duties of the farm and ag advisory committee if and when the need arises to amend this rule.

WAC 458-30-580 should probably be incorporated into WAC 458-30- 590 [Rates of Inflation] when that rule is next revised. There is no need to have two rules concerning the same subject matter. More importantly, DOR



duties and obligations regarding publishing the rate of inflation and how the rate is calculated should be included in the rule that lists the rate. Incorporating all information relating the rate of inflation used in regards to special benefit assessments will supply taxpayers and local taxing officials with the optimal amount of information in one consolidated rule.

11. Manager action: Date: _____

_____ Reviewed recommendation _____ Accepted recommendation

_____ Returned for further action

Comments: